

**RESOLUTION**

**A Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes**

**WHEREAS**, subdivisions of the State of Georgia relevant to this resolution include local general-purpose governments governed by elected governing authorities and development authorities appointed by the governing authorities of their sponsoring local governments, and

**WHEREAS**, under Georgia law, development authorities are not subject to ad valorem property taxes; and

**WHEREAS**, several development authorities created by within DeKalb County have entered into agreements with private parties which have resulted in the related city, DeKalb County and the DeKalb County School District receiving less or no ad valorem tax revenue for a period of time from the project constructed by such private party; and

**WHEREAS**, action by one jurisdiction to abate taxes due to another jurisdiction denies the latter resources necessary to provide services essential to the property that is the object of the tax abatement, and

**WHEREAS**, some of these arrangements result in a development authority receiving revenue from a private party pursuant to a payment in lieu of taxes agreement, but deprives a county or school board of that same revenue; and

**WHEREAS**, action to abate taxes shifts the burden of service delivery to taxpayers who do not enjoy the benefit of the tax abatement, and

**WHEREAS**, the public interest in tax abatement may be measured by the calculation of the net value of the taxes foregone against the net cost of providing tax-funded public services to the project receiving the abatement over the term of the tax abatement, where net negative revenues are inconsistent with the public interest, and

**WHEREAS**, the Governing Authority of DeKalb County seeks to suppress tax abatements inconsistent with the public interest.

**NOW, THEREFORE, BE IT RESOLVED** the Governing Authority of DeKalb County, Georgia opposes all tax abatements in which the cost of services associated with the project exceed the tax revenues generated over the term of the abatement, and

**BE IT FURTHER RESOLVED**, the County Attorney is directed to determine the appropriate legal vehicle to oppose particular tax abatements in all relevant venues, and after consultation with the governing authority to take all viable and necessary legal action to prohibit such transactions.

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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**STEPHEN R. BRADSHAW**  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

**ATTEST:**

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**BARBARA H. SANDERS-NORWOOD, CCC, CMC**  
Clerk to the  
Board of Commissioners and  
Chief Executive Officer

**APPROVED AS TO FORM:**

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**VIVIANE H. ERNSTES**  
County Attorney